SUBJECT No. 94.

Irrigation cess.

Mr. H. Gundappa, Kunigal Taluk.

Summary of discussion.—It is requested that the irrigation cess collected from ryots holding lands under all tanks may be left to be administered by the respective body of ryots concerned and that the irrigation cess fund realised on one tank atchkat may not be used for the repair of another tank or channel. Much of the amount is spent on the repairs of *river channels* under the control of Government and thus there is not sufficient money to meet local needs.

Reply of Government.—It is not possible to direct that the amount collected on lands under each individual tank should be spent on it. The purposes for which the irrigation cess is to be applied and the amount to be appropriated for the maintenance of river channels, from which the ryots have been exempted, has been fixed by long standing usage. Budgets are now prepared saparately for each district and considered by the Local Boards concerned. The question of apportioning the irrigation cess so as to allow each district to benefit as far as possible in proportion to its contribution to the irrigation fund is engaging attention.

SUBJECT No. 95.

(*a*) Abolition of irrigation cess on wet lands irrigated solely by rain water.
(*b*) Abolition of irrigation cess and of contribution levied from the ryots for the restoration of tanks.

(*a*) Mr. A. Narasimhiengar, Sagar Taluk.
(*b*) Mr. Channabasappa Gowda, Sorab Taluk.

Summary of discussion.—(*a*) It is prayed that irrigation cess may not be levied on wet lands which are irrigated solely by rain water and without the aid of artificial sources of water-supply.

(*b*) At the time of survey, the wet and garden lands were assessed with reference to the facilities for water-supply afforded by the irrigation works under which they were situated. The additional levy of irrigation cess and of contribution for the restoration of tanks is not therefore fair and should be abolished. In the Bombay Presidency these latter taxes do not exist and the water rate levied from the ryots is solely used for the repairs of old tanks and the construction of new ones for their benefit.

Reply of Government.—(*a*) The subject was finally disposed of in 1906 when it was stated that lands said to have been cultivated by the aid purely of rainfall could not be exempted.

(*b*) The irrigation cess is not a new levy and no change in the principles of taxation can be considered now. The irrigation cess has always been applied to the repair, improvement and reconstruction of irrigation works as distinguished from their maintenance.

SUBJECT No. 96.

Dry crops on wet lands.

Messrs. Ramanujiengar and Hutchvire Gowda, Gubbi Taluk.

Summary of discussion.—In special seasons of scarcity when Government are pleased to grant a remission of half the assessment on *tari* lands, it is requested that any dry crops that may have been raised with or without the water of the tank may also be left unassessed. This